

**6th Federal Agency Seminar  
Employment Tax and Information Reporting  
April 28-29, 2009 8:00 a.m.-3:30 p.m.  
EPA National Enforcement Training Institute-West  
12345 W. Alameda Pkwy, Lakewood, CO**

**April 28, 2009 VENDOR/CONTRACTOR REPORTING AGENDA**

**8:00-8:45 a.m.** -- Registration and opening remarks

**8:45-11:30 a.m.**

*Accurate Form 1099 Reporting*

- Who should be issued Form 1099?
- What do you report – services, rent, interest, cancellation of debt, settlements?
- How do you treat payments made on purchase cards and convenience checks?

*Mandatory 3% Tax Withholding on Contractor Payments is Coming*

- What payments are subject to withholding?
- What do the new regulations require?
- When do you start?

**11:30 a.m.-12:30 p.m.** – Lunch -- on your own

**12:30-3:00 p.m.**

*Handling Name/Tax ID Mismatches on Forms 1099*

- What do you do when you receive a notice from the IRS?
- When do you withhold income tax on Form 1099 payments and how do you report them?

*Worker Classification for Personal Services Contracts*

- Who should be treated as an employee? As an independent contractor?
- Tax regulations vs. Federal Acquisition Regulation requirements
- What happens when you misclassify a worker?

**3:00 p.m.-3:30 p.m.**

*Question & Answer Period*

## April 29, 2009    EMPLOYEE COMPENSATION AGENDA

**8:00-8:45 a.m.** -- Registration and opening remarks

**8:45-11:30 a.m.**

### *Judgment/Settlement Reporting*

- What settlements constitute back wages?
- What do you report on a Form W-2?
- How do you treat payments made by the FMS Judgment Fund?

### *Long-term Taxable Travel*

- When do travel reimbursements become income to a federal employee?
- What are your withholding and reporting requirements on reimbursements?

### *Taxable Relocation Reimbursements*

- Not all authorized reimbursements are tax-free
- Third party payments can be income to employees

**11:30 a.m.-12:30 p.m.** – Lunch -- on your own

**12:30-3:00 p.m.**

### *Relocation Income Tax Allowance/Income Tax Reimbursement Allowance*

- Your ticket to relieving your employees' relocation tax burden
- An alternative to long-term taxable travel

### *Miscellaneous Fringe Benefits & Allowances*

- Qualified transportation benefits – bicycle commuting, parking, etc.
- Reimbursement allowances for disaster area evacuation

### *The New Form 941X*

**3:00 p.m.-3:30 p.m.**

### *Question & Answer Period*